

**North Highline  
Governance Study**

**TAXPAYER IMPACT  
TABLES**

*October 20, 2005*

## TYPES OF TAXES AND THEIR IMPACTS

Upon incorporation of a City of North Highline, there would be some shifts in the local taxes which fund the City's revenues, while many other taxes will remain unchanged. These tables examine the impacts of these taxes upon the taxpayers. These include:

- **Property Taxes**, or “ad valorem levies”, applied to all properties,
- **Utility Taxes** (IF ENACTED), applied to all users of utility services,
- **Business and Occupation Taxes**, or “B&O Taxes” (IF ENACTED), applied to most businesses, and
- **Surface Water Utility User Charges**, or Surface Water or “SWM” fees.

# Property Taxes

**Tax Rates: Ad Valorem Levies**  
 (\$ tax per \$1,000 Assessed Valuation for Each Taxing District)

Area	Levy Code	Total	Conso- lidated	City	Road	School	Water	Fire	Hospital	Library	EMS	Flood	Libcap	Other
Seattle	0010	10.21208	4.32501	3.35344		2.30181					0.23182			
	0030	12.18121	4.32501	3.35344		4.27094					0.23182			
Unincorporated King County	3030	10.84668	4.32501		1.83168	2.30181		1.62381		0.53255	0.23182			
	3097, 3705, 3710, 3780, 3850	12.81581	4.32501		1.83168	4.27094		1.62381		0.53255	0.23182			
Burien	0925 -0957	12.33475	4.32501	1.47443		4.27094		1.50000		0.53255	0.23182			
NEW CITY		12.58413	4.32501	1.60000		4.27094		1.62381		0.53255	0.23182			
						SSD Seattle School District	FD 02 Burien / Norm'dy Pk FD		EM-1					
						HLSD Highline School District	FD 11 North Highline Fire District		EM-2					
								EM-3						

**Table 1 Ad Valorem (Property Tax) Levies in North Highline**

**Changes in Levies and Property Taxes**

Changes in Ad Valorem Levies	If North Highline:		
	Incorporated	Annexed to Burien	Annexed to Seattle
Levy Code Areas Illustrating Applicable Levies	3697, 3705, 3710, 3780, 3850	0925 -0957	0030
<b>Current Unincorporated Total Levy Rate</b>	12.81581		
Median House Value, North Highline	\$190,000		
<b>CURRENT PROPERTY TAX (Total State and Local)</b>	<b>\$2,435</b>		
North Highline Fire District Levy (operating)	[no change]	[no change]	-1.50000
North Highline Fire District Levy (debt)	[no change]	[no change]	[no change]
Highline School District Levy	[no change]	[no change]	[no change]
King County Rural Library District (operating)	[no change]	[no change]	-0.48288
King County Rural Library District (debt)	[no change]	[no change]	[no change]
KC Road Levy	-1.83168	-1.83168	-1.83168
City Levy	1.60000	1.47443	3.35344
Net Change in Levy Rate	-0.23168	-0.35725	-0.46112
Median House Value, North Highline	\$190,000		
<b>CHANGE IN PROPERTY TAXES</b>	<b>-\$44</b>	<b>-\$68</b>	<b>-\$88</b>

**Table 2      Changes in Ad Valorem Levies**

## Utility Taxes

Changes in Utility Taxes	If North Highline:		
	Incorporated and Set at 6% Across Board	Annexed to Burien (Burien Utility Tax Rates)	Annexed to Seattle (Seattle Utility Tax Rates)
<b>CURRENT UTILITY TAXES</b>	<b>None</b>		
Cable	\$ 382,000	\$ 382,000	\$ 637,000
Drainage	\$ 47,000	\$ -	\$ 89,000
Electricity	\$ 832,000	\$ 832,000	\$ 1,664,000
Natural Gas	\$ 384,000	\$ 384,000	\$ 384,000
Sewer	\$ 256,000	\$ -	\$ 511,000
Water	\$ 411,000	\$ -	\$ 1,062,000
Telephone	\$ 433,000	\$ 433,000	\$ 433,000
Cellular	\$ 248,000	\$ 248,000	\$ 248,000
Solid Waste	\$ 512,000	\$ 512,000	\$ 981,000
Total for both residences and businesses	\$ 3,505,000	\$ 2,791,000	\$ 6,009,000
Total Utility Taxes for Residences only	#N/A	#N/A	#N/A
Households in North Highline	12,093		
<b>(NEW) UTILITY TAXES PER HOUSEHOLD</b>	#N/A	#N/A	#N/A

**Table 3 Utility Taxes (All New)**

Note: The fraction of each utility tax revenue stream deriving from residential payers could not be retrieved in time for this printing.

## Business and Occupation Taxes

Changes in Business and Occupation Taxes	If North Highline:		
	Incorporated and Set at 0.002	Annexed to Burien (Burien B&O Rates)	Annexed to Seattle (Seattle B&O Rates)
<b>CURRENT B &amp; O TAXES</b>	None		
	\$ 411,000	\$ 102,800	\$ 766,000
Number of Businesses	588		
Average Tax Per Business	\$ 699	\$ 175	\$ 1,303

**Table 4 Business and Occupation Taxes (All New)**

## SWM Fees

SWM Charges	If North Highline:		
	Incorporated and Formed a Surface Water Utility	Annexed to Burien (Burien SWM Rates)	Annexed to Seattle (Seattle SWM Rates)
<b>CURRENT SWM CHARGES FOR A RESIDENTIAL PARCEL</b>	<b>\$102 per year</b>		
Changes in SWM Charges	No change: City would presumably form its SWM Utility at exactly the same rates.	No change: Burien is now matching King County's rates.	Small change: Seattle's "Single Family Residential and Duplex" rate is similar: \$121.64 per year.

**Table 5 Surface Water Management User Charges (All New)**

## Average Annual Tax Impact

Changes in Tax Loads on Residences	If North Highline:		
	Incorporated	Annexed to Burien	Annexed to Seattle
Property Taxes (Median House)	\$ (44)	\$ (68)	\$ (88)
Utility Taxes	Increased (see table)		
Business and Occupation Taxes	Impact on businesses (see table)		
Surface Water Utility User Charges	Negligible changes		

**Table 6** Most Significant Changes in Taxes and Fees